IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRD DAY OF MAY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE GODA RAGHURAM

and
THE HON'BLE DR JUSTICE G.YETHIRAJULU

WRIT PETITION NO : 10884 of 2005

Between:

M/s. Sri Laxmi Enterprises, 7-2-18, Dharmapuri Road Jagtial Village & Mandal, Karimnagar District
rep by Managing Partner MR. V. Rajeswar Reddy

..... PETITIONER

AND

1 Commercial Tax Officer, Jagtial Circle,
2 Appellate Deputy Commissioner (CT), KUDA Complex, Hanamkonda Warangal District

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue Writ of Mandamus or any other appropriate Writ, declaring the action of the 2nd Respondent in passing the order dt 31-03-2005 without even giving an opportunity of being heard as contemplated under Section 19 of the Act is in violation of principles of Natural justice and in passing the order provisionally dt 31-12-2004 by the 1st Respondent, through the assessment year is completed, as arbitrary, contrary to law and against the weight of evidence and probabilities of the petitioner's case and also contrary to the decision of this Hon'ble Court reported in 29 APSTJ 115 and consequently grant stay of collection of balance disputed tax of Rs3,18,019/- as against Rs. 3,63,450/- for the assessment year 2003-04 (Provisional) pending disposal of the appeal before the 2nd Respondent and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case

Counsel for the Petitioner: MR.SHAIK JEELANI BASHA

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

The Court made the following :

ORAL ORDER (PER THE HON'BLE SRI JUSTICE GODA RAGHURAM)

This writ petition is directed against the order dated 31-3-2005 of the 2nd respondent refusing to grant stay of collection of tax of Rs.3,18,019/- in respect of which he has preferred an appeal to the 2nd respondent.

Having heard the learned Government Pleader for Commercial Tax, the writ petition is disposed of granting stay of collection of tax of Rs.3,18,019/-, which is the disputed tax, on condition of the petitioner depositing an amount of Rs.1,50,000/- before the 1st respondent within a period of four weeks. The liability of the petitioner to pay the balance amount shall depend on the outcome of the appeal pending before the 2nd respondent.

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GODA RAGHURAM,J

03rd May, 2005.

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G.YETHIRAJULU,J

Note:

Issue operative portion of the order

by wire at party' cost

B/o

Asp

ASSISTANT REGISTRAR

// **TRUE COPY** //

SECTION OFFICER

To

1 The Commercial Tax Officer, Jagtial Circle,
2 The Appellate Deputy Commissioner (CT), KUDA Complex, Hanamkonda Warangal District

3. Two C.Cs. to the G.P. for Commercial Tax, High Court Buildings, Hyderabad

4. Two C.D. copies